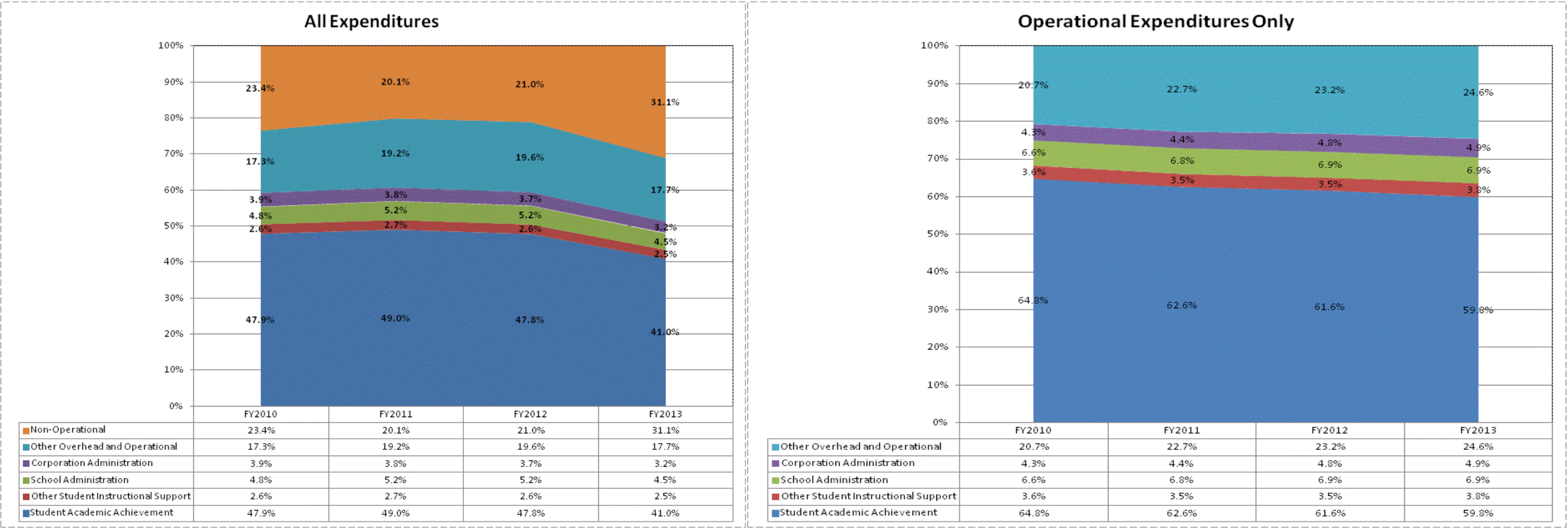


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Tipton Community School Corp (7945)

Tipton Community School Corp (7945)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$7,983,582	50.7%	\$8,305,636	50.6%	\$7,690,655	47.8%	\$7,466,689	41.0%
Student Instructional Support	\$1,155,252	7.3%	\$1,292,330	7.9%	\$1,258,880	7.8%	\$1,279,319	7.0%
Overhead and Operational	\$3,792,906	24.1%	\$3,623,064	22.1%	\$3,750,102	23.3%	\$3,814,622	20.9%
Nonoperational	\$2,829,136	18.0%	\$3,197,993	19.5%	\$3,385,721	21.0%	\$5,659,612	31.1%
Grand Total	\$15,760,877		\$16,419,023		\$16,085,359		\$18,220,243	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	58.0%	58.5%	55.6%	48.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Tipton Community School Corp (7945)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$33,585	\$38,588	\$41,977	\$211,679	> 500%	449%	404%
11100 Regular Programs; Elementary	\$1,948,095	\$2,715,964	\$2,343,440	\$2,200,219	13%	-19%	-6%
11200 Regular Programs; Middle/Junior High	\$1,167,429	\$1,613,090	\$1,357,642	\$1,297,754	11%	-20%	-4%
11300 Regular Programs; High School	\$1,536,891	\$2,005,158	\$1,988,645	\$1,861,877	21%	-7%	-6%
11410 Vocational Education; Agriculture A	\$68,192	\$73,910	\$55,492	\$58,044	-15%	-21%	5%
11450 Vocational Education; Consumer and Homemaking	\$99,711	\$118,780	\$59,816	\$59,633	-40%	-50%	0%
11470 Vocational Education; Business Education	\$54,161	\$57,428	\$58,097	\$66,921	24%	17%	15%
11480 Vocational Education; Industrial Education A	\$34,953	\$13,454	\$8,581	\$8,046	-77%	-40%	-6%
11630 Regular Programs; Alternative Education Programs; High School	\$70,269	\$1,253	\$1,230	\$1,253	-98%	0%	2%
12110 Gifted And Talented; Gifted and Talented	\$109,267	\$110,874	\$172,000	\$162,078	48%	46%	-6%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$31,243	\$0	\$0	N/A	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$193,620	\$224,054	\$233,662	\$272,037	41%	21%	16%
12340 Physical Impairment; Hearing Impairment	\$270	\$0	\$0	\$0	-100%	N/A	N/A
12350 Physical Impairment; Homebound	\$4,339	\$12,158	\$17,800	\$11,734	170%	-3%	-34%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$55,212	\$49,662	\$35,441	\$36,326	-34%	-27%	2%
12510 Culturally Different; Communication Disorders	\$131	\$604	\$0	\$0	-100%	-100%	N/A
12520 Culturally Different; Compensatory	\$47,637	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$349,611	\$399,896	\$375,821	\$314,212	-10%	-21%	-16%
12710 Equal Opportunity At Risk	\$72,212	\$50,030	\$42,730	\$39,533	-45%	-21%	-7%
12810 Special Education Preschool	\$63,473	\$47,040	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$729	\$1,677	\$66,225	\$22,487	> 500%	> 500%	-66%
14200 Summer School Programs; Middle/Junior High School	\$2,981	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$21,836	\$15,766	\$19,964	\$5,389	-75%	-66%	-73%
16100 Remediation Testing	\$9,716	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$65,143	\$69,441	\$75,350	\$47,391	-27%	-32%	-37%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip:	\$101,532	\$39,819	\$42,880	\$60,845	-40%	53%	42%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,000	\$993	\$1,211	\$4,973	-1%	401%	311%
22130 Improvement of Instruction; Instructional Staff Training	\$2,358	\$1,376	\$13,091	\$5,597	137%	307%	-57%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,116	\$157	\$215	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$223,250	\$225,465	\$145,198	\$126,952	-43%	-44%	-13%
22230 Library/Media Services; Audiovisual	\$1,516	\$1,022	\$1,165	\$1,810	19%	77%	55%
22250 Library/Media Services; Computer Assisted Instruction Services	\$89,245	\$91,863	\$91,918	\$93,551	5%	2%	2%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$66,960	\$164,238	\$366,663	N/A	448%	123%
22360 Instruction, Related Technology; Network Support	\$0	\$32,049	\$14,925	\$10,275	N/A	-68%	-31%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$192,562	\$141,822	\$222,433	\$77,733	-60%	-45%	-65%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$51,904	\$48,500	\$38,269	\$40,478	-22%	-17%	6%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$5,540	\$1,200	\$1,200	N/A	-78%	0%
26497 2007 Account Code - Teachers Retirement Fund	\$335,264	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,013,209	\$8,305,636	\$7,690,655	\$7,466,689	6%	-10%	-3%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21140 Attendance and Social Work Services; Pupil Accounting	\$1,535	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$199,540	\$248,084	\$237,088	\$240,294	20%	-3%	1%
21310 Health Services; Service Area Direction	\$200	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$1,937	\$1,960	\$1,560	\$1,833	-5%	-7%	17%
21340 Health Services; Nurse Services	\$60,880	\$85,380	\$85,869	\$86,053	41%	1%	0%
21390 Health Services; Other Health Services	\$19,065	\$6,407	\$4,706	\$7,536	-60%	18%	60%
21420 Psychological Testing	\$12,595	\$16,144	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Tipton Community School Corp (7945)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$85,659	\$87,374	\$95,470	\$108,982	27%	25%	14%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$8,000	N/A	N/A	N/A
24100 Office of The Principal	\$627,126	\$846,982	\$834,187	\$826,622	32%	-2%	-1%
Student Instructional Support Total	\$1,008,536	\$1,292,330	\$1,258,880	\$1,279,319	27%	-1%	2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$14,000	\$15,071	\$15,071	\$14,794	6%	-2%	-2%
23150 Board of Education; Legal Services	\$2,730	\$9,071	\$8,968	\$5,411	98%	-40%	-40%
23160 Board of Education; Promotion Expenses	\$4,734	\$4,694	\$4,314	\$7,434	57%	58%	72%
23210 Executive Administration; Office of The Superintendent	\$313,208	\$448,937	\$491,154	\$478,040	53%	6%	-3%
23290 Executive Administration; Other Executive Administration Services	\$7,660	\$0	\$0	\$0	-100%	N/A	N/A
25120 Fiscal Services; Service Area Direction	\$39,854	\$72,805	\$66,525	\$65,596	65%	-10%	-1%
25191 Other Fiscal Services; Refund of Revenue	\$4,993	\$8,776	\$4,297	\$3,237	-35%	-63%	-25%
25195 Other Fiscal Services; Bank Account Service Charge	\$2,888	\$1,583	\$2,366	\$4,140	43%	162%	75%
25196 Other Fiscal Services; Cash Change	\$2,450	\$1,200	\$0	\$0	-100%	-100%	N/A
25750 Personnel Services; Health Services	\$1,670	\$1,675	\$2,160	\$3,200	92%	91%	48%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$4,644	\$0	N/A	N/A	-100%
25910 Judgments	\$0	\$0	\$69	\$0	N/A	N/A	-100%
25920 Ditch Assessments	\$168	\$0	\$251	\$289	72%	N/A	15%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$101,265	\$136,743	\$137,164	\$137,338	36%	0%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$844,306	\$1,277,115	\$1,143,978	\$1,175,956	39%	-8%	3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$246,905	\$134,546	\$258,204	\$201,755	-18%	50%	-22%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$403	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$352,578	\$83,484	\$119,765	\$97,046	-72%	16%	-19%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$34,954	\$31,147	\$32,289	N/A	-8%	4%
27010 Student Transportation; Service Area Direction	\$40,374	\$40,228	\$36,078	\$45,190	12%	12%	25%
27100 Student Transportation; Vehicle Operation	\$245,886	\$339,046	\$421,880	\$455,420	85%	34%	8%
27200 Student Transportation; Monitoring Services	\$13,612	\$17,377	\$15,341	\$13,861	2%	-20%	-10%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$146,577	\$139,280	\$197,453	\$252,357	72%	81%	28%
27400 Student Transportation; Purchase of School Buses	\$185,775	\$167,178	\$52,442	\$94,033	-49%	-44%	79%
27500 Student Transportation; Insurance on Buses	\$6,115	\$15,543	\$21,237	\$20,628	237%	33%	-3%
27700 Student Transportation; Contracted Transportation Services	\$363,382	\$378,567	\$354,824	\$335,737	-8%	-11%	-5%
27900 Student Transportation; Other Student Transportation Services	\$24,588	\$24,745	\$52,175	\$27,613	12%	12%	-47%
31100 Food Services Operations; Service Area Direction	\$1,219	\$604	\$385	\$674	-45%	12%	75%
31200 Food Services Operations; Food Preparation and Dispensing	\$296,079	\$267,119	\$296,528	\$312,713	6%	17%	5%
31400 Food Services Operations; Food Purchases	\$306,032	\$2,573	\$11,684	\$29,873	-90%	> 500%	156%
31900 Other Food Services	\$0	\$152	\$0	\$0	N/A	-100%	N/A
Overhead and Operational Total	\$3,569,450	\$3,623,064	\$3,750,102	\$3,814,622	7%	5%	2%
Nonoperational							
33400 Athletic Coaches	\$193,682	\$264,108	\$243,584	\$244,913	26%	-7%	1%
43000 Facilities Acquisition and Construction; Professional Services	\$31,815	\$465,780	\$584,703	\$513,734	> 500%	10%	-12%
45100 Building Acquisition, Construction and Improvements	\$567,977	\$414,236	\$300,972	\$2,738,415	382%	> 500%	> 500%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$3,262	\$218,882	\$223,523	\$226,034	> 500%	3%	1%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$32,791	\$20,883	\$25,255	\$20,505	-37%	-2%	-19%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$356,706	\$320,984	\$330,973	\$134,868	-62%	-58%	-59%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$91,585	\$11,485	\$1,360	N/A	-99%	-88%
52100 Debt Services; Interest on Debt; Bonds	\$165,000	\$128,870	\$155,202	\$146,871	-11%	14%	-5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$35,568	\$34,150	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,316,854	\$1,238,516	\$1,506,025	\$1,627,463	24%	31%	8%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$4,000	\$5,450	N/A	N/A	36%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Tipton Community School Corp (7945)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
54200 Common School Fund; Principal	\$94,125	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$2,797,778	\$3,197,993	\$3,385,721	\$5,659,612	102%	77%	67%
Prorated By Fund							
26491 2007 Account Code - PERF	\$94,072	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$629,261	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$10,496	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$574,184	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,192	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$62,699	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,371,903	\$0	\$0	\$0	N/A	N/A	N/A